RULES

...CAL SECRETARIAT LIBRARY.

FOR OBSERVANCE BY

JUDICIAL, MAGISTERIAL, AND OTHER CIVIL OFFICERS IN BENGAL,

NOT IN DIRECT ACCOUNT WITH THE ACCOUNTANT GENERAL,

IN THE

RECEIPT AND PAYMENT OF MONEY

APPERTAINING TO THEIR COURTS OR OFFICES.

H.C.J.

CALCUTTA:
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THE following rules and forms have been made by the High Court, and having been approved by the Government of India, are now issued for the guidance of the Civil and Criminal Courts in the Lower Provinces of Bengal.

They are further declared applicable to all other Civil Officers in Bengal, not in direct account with the Accountant General.

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DATES FIXED FOR THE PERIODICAL RETURNS PRESCRIBED IN THESE RULES.

DAILY.

Court's account with treasury of money received and paid (para. 10);

Treasury Officer's advice lists for Judges and for subordinate Court's (para. 16);

Subordinate courts' advice lists for District Judges (para. 20).

LAST DAY OF EVERY MONTH.

Subordinate courts' register of deposits received (para. 20);

Judge's registers for Accountant General of deposits received, and of deposits paid (paras. 23 and 25);

Statements of fines and miscellaneous receipts (paras. 28, 31 and 32).

IN APRIL OF EVERY YEAR.

Account particulars of unpaid deposits and lists of lapsed deposits,—required from all Courts (paras. 26 and 27).

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BENGAL SECRETARIAT LIBRARY.

RULES

For the guidance of Judges, Magistrates, Moonsiffs, Small Cause Court Judges, and such other Civil Officers as are not in direct account with the Accountant General in the receipt and payment of money appertaining to their Courts or Offices.

Receipts and payments by the Court allowed if transactions cannot be passed through the treasury.

1. Judges, Magistrates, Moonsiffs, and Small Cause Court Judges will, as far as possible, in their cash transactions with the public, merely authorise the receipt and payment of money at the Government treasury. Civil Suit Deposits will always be so adjusted, except in cases where the payer and payee are present in Court together, and the amount received from the former can be passed on to the latter at once, under the sanction and record of the Court. A relaxation of this rule is allowed only in the case of Courts not within daily reach of a Government treasury, as stated in para. 38. Fines are and will continue to be realised through the District or Sub-divisional Magistrate, will be credited to Government at once, and will not be refunded except from the treasury and on a requisition from the Magistrate. Judicial Receipts on account of stamp penalties, unclaimed property, sheriff's fees and miscellaneous purposes will be realised in Court, but refunds, if any, will only be made through the treasury. All sums actually received and paid in Court must be accounted for in full, day by day, to the treasury, as enjoined below in paragraphs 9 and 14. All sums remaining on hand when the court or office is closed for the day, must be remitted to the treasury the same day (or if that is not possible, on the following morning). They must not, under any circumstances, be retained for disbursement. The only exceptions to this last prohibition are these:—1*st*.—Items of diet money and other peremptory cash transactions prior to decree (see para. 4). 2*nd*.—The permanent advance where such is allowed (see para. 42). 3*rd*.—Undistributed salaries. 4*th*.—Cases where a treasury is distant or happens to be closed for one or more days (see paras. 38 and 39).

Books of account to be kept.

2. The following accounts must be kept of the money received and repaid under these rules. Judicial Officers acquainted with English and having a clerk acquainted with English, will keep their accounts in English. Those who cannot do so will keep their

books and submit their accounts in the Vernacular. In either case it is to be distinctly recorded by each Court whether the sheristadar is or is not responsible for general control over the accounts clerk. The whole of the accounts and books will be issued through the Superintendent of Stationery, and each Court is responsible for maintaining a proper printed stock of all the forms herein prescribed, and for submitting timely indents according to the rules in force at the time. The forms intended for non-English offices will be printed in biglot form with English and Bengali or English and Hindustani headings. Manuscript forms are prohibited.

To be kept by all Judicial Officers, Magistrates, &c.	1. Cash-book	Form No. 1.
	2. Register of chalans issued ...	Ditto 2.
	3. Ditto of payment orders issued ...	Ditto 3.
	4. Ditto of deposit receipts ...	Ditto 4.
	5. Ditto of deposit repayments ...	Ditto 5.
	6. Ditto of fines and forfeitures 7. Ditto of stamp fines and penalties	Ditto 6.
	8. Ditto of unclaimed property ...	Ditto 18.
	9. Miscellaneous register, including sheriffs' fees and intestate property	Ditto 7.
	10. Pass-book	Ditto 10.
To be kept by Subordinate Courts only.	11. Subordinate courts' advice list for district judge	Ditto 8.
To be kept by District Judges only.	12. Register to be kept by district judges showing deposits received and repaid by subordinate courts	Ditto 9.

Periodical Returns enumerated.

3. The periodical returns required from the different Courts and Offices are as follow :—

By whom to be sent.	To whom to be sent.	How often and when to be sent.	Name of Return.
I.—Every Court having a banking account at a Treasury.	Treasury at which Court banks.	Daily ...	The Pass-book.
II.—Every Court judicially subordinate to District Judge, *i.e.*, Subordinate Judge, Munsif. (Does not include Small Cause Courts exclusively employed on these causes.)	District Judge...	Ditto ...	Daily Advice List to District Judge showing transactions on Civil Suit Deposits. Form No. 13. Also Schedules accompanying of certain extracts in Forms 6 and 10.
III.—Ditto ...	Ditto ...	Monthly.—To be despatched on 3rd of each month.	Plus and Minus Memorandum of Civil Suit Deposits, para. 24.

By whom to be sent.	To whom to be sent	How often and when to be sent.	Name of Return.
IV.—Every Court judicially subordinate to District Judge, *i.e.*, Subordinate Judge, Munsif. (Does not include Small Cause Courts exclusively employed on these causes)	District Judge...	Annual.—To be despatched between 1st and 10th April.	Annual List of deposits outstanding for a full year, para. 26.
V.—Ditto ...	Ditto ...	Ditto ...	Annual List of lapsed deposits. Form No. 15.
VI.—District Judge. Also Small Cause Court employed exclusively on Small Cause Cases.	Sudder Treasury Officer.	Monthly.—To be despatched not later than 7th of each month.	Plus and Minus Memorandum of Civil Suit Deposit transactions at all the Subordinate Courts, para. 24.
VII.—Ditto ...	Ditto ...	Ditto ...	Consolidated Register for all Courts showing deposits received and still outstanding. Form No. 14.
VIII.—Ditto ...	Ditto ...	Ditto ...	Consolidated Register for all Courts showing deposits repaid. Form No. 5.
IX.—Ditto ...	Ditto ...	Annual.—To be despatched between 10th and 20th April.	Annual List of deposits outstanding for a full year at all the Courts, para. 26.
X.—Ditto ...	Ditto ...	Ditto ...	Annual List of lapsed deposits. Form No. 15.
XI.—Every Treasury Officer, Sudder or Sub-Divisional.	Every Court having a banking account at that Treasury.	Daily ...	Daily Advice List to Court. Form No. 13.
XII.—Every Sudder Treasury Officer.	To District Judge or to Court of Small Causes which is employed exclusively on these causes, and which presides over other similar Courts.	Ditto ...	Daily Advice List to Judge of aggregate transactions at all Subordinate Courts. Form No. 13.

The Cash-book.

4. The cash-book* (Form No. 1) will exhibit in several totals all sums received and paid *in actual cash* day by day under para. 1. It will exclude those cases of civil suit deposits where the Court grants a chalan or payment order authorising the holder to pay or receive the cash at the treasury and not at the Court. The deposits received and paid in cash at the Court will be entered in the cash-book in daily totals from the columns "amount received in Court and amount paid in Court," in the registers of chalans and payment orders (Forms 2 and 3). The cash-book will also show as a total in a separate head, cash received from the treasury as a permanent advance or in reimbursement of sums expended from a permanent advance, and in the same way diet-money and other peremptory cash transactions prior to decree, the amounts being posted from the subsidiary cash-book prescribed in para: 36. In this cash-book should also be entered such petty remittances as may be made by one Court to another by means of postage stamps. These should be noted at the foot of and after the totals for the cash entries. The remittance to the treasury for the day will also appear in it, separately noted as such. The cash-book will be closed and balanced each day, and signed daily by the presiding officer after careful examination.

Procedure in receiving money.

5. When a person desires to pay money into any Court, or when money is paid in by any officer of the Court, he will be furnished free of cost with two forms of chalan (Form No. 11). In each of these he will enter in vernacular or English the particulars required from him. He will then affix on the chalan by adhesive label the requisite Court Fee Stamp, and present it in open Court before the judicial officer. In passing these chalans the main point to be kept in view is that they contain full and precise description of the deposit, so as to supply the ministerial officers of the Court with the means of readily tracing the transactions on their registers when the person for whom the money is destined comes

* Being restricted to transactions in actual *cash*, the General Cash-book will have nothing to do with receipts in the form of stamps (embossed paper) or of Court fees (adhesive labels). These are required to be either effaced or punched by the Court under a separate set of rules *before any action* is to be taken on them by the Court. Therefore, assuming that the judicial officers receive petitions in person in open Court as they are directed to do and not through the office, (2) that they enforce the rules as to prompt effacement, then the Court fee labels cease to be negotiable before they leave the Court-room. Each Court is responsible for carrying out these two precautions, both of them indispensable for preventing fraud with Court fee labels. The case is different with postage stamps, where these, supplemented by extra stamps for discount, are employed between different Courts as a means of remittance for petty sums. Other than petty sums are to be remitted by money order.

to apply for it. On the duplicate being approved, and if necessary corrected by the judicial officer, the contents will be transcribed by the judicial officer's accountant into a register of chalans issued (Form No. 2). Each chalan will be distinguished by a separate index number in a consecutive series. After entry in this register the duplicate chalan will be returned to the party tendering the money as his authority to pay the same into the treasury.

Classification of chalan for money received.

6. The following are the heads of account in the treasury books under which the money received and paid by judicial officers, or under their orders, will be classified. The particular heading to which each item belongs will be indicated by the judicial officer in his chalan or payment order:—

1. Civil Suit deposits, including rent deposits.
2. Fines (Criminal).
3. Sheriffs' fees.
4. Stamp penalties and duty therewith; refunds.
5. Intestate or unclaimed property.
6. Miscellaneous receipts (not deposits), *i. e.*, civil forfeitures, forfeitures of earnest-money by defaulting bidders, proceeds of sale of torn records, old furniture, &c.

Register of chalans for money received. (All Courts.)

7. This register must be kept in Form No. 2. All chalans, whether authorising the payment of money into the Government treasury or into Court, must be entered in it, but in separate columns as provided for in the form. The entries in the second column will represent the index numbers on the chalans as enjoined in Rule 5. In the column "on what account (particulars)" will be entered such particulars as may be necessary for identifying each amount and writing up therefrom the several registers. Each entry will be initialed by the judicial officer at the time he passes the chalan.

Receipts in treasury.

8. On presentation of the duplicate chalan at the treasury as prescribed above in Rule 5, and on payment of the money, the payer shall receive as an acknowledgment one of the two chalans signed by the treasury officer if the amount be more than Rs. 500, and by the accountant and treasurer if less than that sum.

Receipts in Court.

9. When judgment creditor and decree-holder are both before the Court, the Court may receive the deposit direct as stated in paragraph 1, and grant a receipt for the same. In such cases also the tender will be made by chalan in duplicate as prescribed above in Rule 5, the duplicate chalan returned to the payer being given to him as receipt for the money, instead of as authority for its payment into the treasury. The other items mentioned in paragraph 1 as recoverable in Court, will also be received according to the procedure laid down here.

Court's account with treasury of money received. The Pass-book.

10. At the close of business of each day, or on the following morning, the judicial officer will send to the treasury a pass-book in Form No. 10 showing in detail the sums received from and paid to the public in cash. The receipts will be entered on the right-hand side, and will consist of the sums entered in the register of chalans (Form No. 2) in the column "Amount received in Court." The payments will be entered on the left-hand side, and will consist of the sums shown in the register of Payment orders (Form No. 3) in the column "Amount paid in Court." The total of these entries and the balance will first have been compared by the Court with the corresponding figures in the cash-book. The balance (see paragraph 15) will be sent to the treasury with the pass-book after deducting these amounts: (1) permanent advance, (2) undistributed salaries and contingencies, (3) diet-money and other peremptory cash transactions previous to decree (compare cash-book, Form No. 1). The chalans and payment orders cited in the pass-book will also be sent daily to the treasury as vouchers in support of the entries.

Procedure in paying money out of judicial deposits. Applications for payment.

11. Persons desiring payment of money standing at their credit in the deposit account of a judicial officer, will submit to him an application for the same in part I of Form No. 12, which the Court will give him free of charge. These applications must comply strictly with the terms of the order under which the money is claimed. Thus, one of a number of joint decree-holders must not be allowed to take out what he calls his share in the decretal amount: they must all join in the application, or else all must be brought before the Court for a specific order. Moreover, if the applicant has employed a vakil for the earlier proceedings in the case, then the application must be presented by the same vakil. If he wishes to employ another vakil or to act himself, he must first get the former vakalutnama formally rescinded by the Court's permission. A separate application must be made for each deposit,—that is, each application must deal only with one deposit. Fines are to be dealt with separately under special procedure, for which see para. 28.

Applications for payment to be examined and registered in Office.

12. These applications will be compared by the accountant or accounts mohurer of the Court with the register of deposit receipts, and if satisfied that the amount stated has been received and is still unpaid, he will note against it the re-payment required. The accountant will also examine the application in reference to the claims of the

parties asking for payment. For this purpose judicial officers should endeavour* to have their deposit registers in the accountant's department furnished in respect of each item with all the information required for dealing with such applications at once, and so, as far as possible, to save reference to the original nuthee with the delay and trouble involved thereby. In other words, attachment processes and transfer orders as to decrees, and any other orders as to substitution of parties which affect decretal and other monies in deposit, should at the time be noted in the deposit register, the sheristadar or other subordinate being made responsible for this. If the application be correct, the accountant or the mohurer in charge will fill up the second part of the form (Form No. 12), will post it in the register of payment orders issued (Form No. 3), give it its proper index number and make the necessary entries in the register of deposit re-payment (Form No. 5). Finally, the application with the register of payment orders and the register of deposit receipts and deposits repaid will be laid before the judicial officer. If the accountant find the application for payment order incorrect or defective, he will note the error or defect and return it to the applicant for correction by him, or for reference by the applicant to the Court.

Precautions in ordering payment.

13. Before passing the application for payment, the judicial officer is required to satisfy himself, in the first instance, of the validity of the claim, and, in the case of deposits, to ascertain from his register of deposits whether the balance at credit of the particular deposit is sufficient to meet the repayment, and that there has been no order for the attachment of the money. If the claim is valid, he will sign the order for payment of the amount either from the local treasury or from his Court as prescribed above in paragraph 1; and, in case of deposits, attest with his initials the note of repayment in the register of deposit receipts required in paragraph 12. He will also initial the entries in the register of payment orders issued (Form No. 3) and in the register of deposits repaid (Form No. 5).

Payments in Court.

14. If payment be required in Court under the conditions described in paragraph 1, the judicial officer will substitute the

* All this procedure should be carried out under the sheristadar's supervision and responsibility. Whether the sheristadar's responsibility is or is not to end with the communication to the accountant or accountant's mohurir, is a matter left to the discretion of each Court, but some specific order should be recorded.

words "nazir or sub-nazir for the officer in charge of the treasury," and after initialing the alteration will direct the applicant to take the payment order to the Court nazir or cashier for payment. In such cases he will forward to the treasury with the balance of cash and pass-book, the payment orders for each amount duly receipted by the payees, as enjoined above in paragraph 10. In all other cases the payment must be made to the payee at the treasury.

Court's account with treasury of money paid. The Pass-book. (All Courts.)

15. The total of chalans of the day for money received in cash by the Court, minus the total of payment orders cashed at the Court, will represent the balance of cash to be remitted to the treasury (see para. 10). The amount so remitted will be noted on the back of the last chalan entered in the pass-book (Form No. 10), in order to avoid the separate chalan which otherwise will be required by the treasury officer.

Treasury officer's daily advice list of receipts and payments.

16. At the close of business each day the treasury officer, whether sudder or sub-divisional, will prepare an advice list in Form No. 13 of all the chalans and payment orders of each Court or office that have been presented at the treasury in the course of the day, and forward it to the Court or office concerned. In this list he will enter in detail such chalans and payment orders as have been received or paid in cash, those brought into his account from the pass-book being stated in totals with the description "as per your pass-book dated——." In the list prepared at the sudder treasury for the District Judge or Magistrate, the chalans and payment orders issued by him will be entered as above, but of those issued by the Courts subordinate to him the totals only will be entered, these totals including also the amounts adjusted through the pass-book. The amounts relating to each Court will be separately shown. On receipt of this list by the officer concerned, the particulars of the chalans and payment orders shown in it will be compared with the details recorded in his register of chalans and payment orders, Forms 2 and 3, and the date of actual credit and payment as certified by the treasury officer will be entered in the column prescribed for that purpose. When a deposit is repaid on the same day that it is received, the fact will have been noted by the Court at the time of payment in the column for remarks in the chalan register (Form No. 2).

17. The register of deposit receipts will be kept in Form No. 4, and of deposit repayments in Form No. 5. The former register will be in two parts, one for petty deposits of which the amount does not exceed Rs. 5, and the other for deposits in excess of that sum. Both parts will be kept in the same form and be posted in the same manner, but with separate series of numbers which will be distinguished by the initial letters A and B respectively. The detailed check upon the petty deposits will be exercised by the presiding officer of the Court in which they are received, only the deposits of more than Rs. 5 each being communicated by the subordinate Courts to the District Judge or Magistrate and by that officer to the Accountant General.

Form of deposit registers (All Courts.)

18. The office register of deposit receipts, Form No. 4, will be written up in prescribed detail from the particulars recorded in the register of chalans as regards deposits paid into Court, and as regards chalans issued for presentation at the treasury will only show those which are reported in the treasury officer's list to have been actually so presented. All items of deposit in this register must be numbered in an annual consecutive series of numbers commencing on 1st April and continuing to 31st March of each official year. Every entry in the register must be initialed by the presiding officer of the Court or office after comparison with the treasury officer's list and the register of chalans. Only the first eight columns will be filled in at first, the other columns being intended for the record of subsequent repayments.* The deposit registers in Courts at a sudder station will be closed on the last day of each month that the sudder treasury remains open, and in sub-divisional stations on the day in which the accounts of the sub-divisional treasury are finally closed for the month, in such a way that the period and the transactions reviewed in the Court's set of books and returns, shall correspond with, and not overlap or fall short of, those reviewed in the treasury set of books and returns.

Posting register of deposit receipts. (All Courts.)

19. This register (Form No. 5) will contain the details of all deposits ordered for payment, and will be written up as described in paragraph 12. It will be compared daily with the register of payment orders issued (Form No. 3). The column "date of payment" in Form No. 5 will be filled up from Form No. 3 as

Posting register of deposit repayments. (All Courts.)

* With regard to these repayment entries, it will be found a convenience in practice to note them in a different-colored ink, say red.

regards payments in Court, and from the treasury officer's advice lists (see para. 16) as regards payments at the treasury.

Subordinate Courts' daily advice list of receipts and payments (All Courts under Judge or Magistrates)

20. In subordinate Courts, when all the deposit registers are written up, two statements will be prepared daily and forwarded to the District Judge or Magistrate, one in Form No. 8 showing the total amount of civil suit deposits received and paid as also of all other transactions, and the other, being an extract from the repayment register, Form No. 5, giving the particulars of repayments on account of deposits exceeding in amount Rs. 5 each received in previous months. At foot of the first statement the subordinate Court will certify that its registers of petty deposits are written up to date, and are in order. At foot of the extract in form No. 5 for the last day of the month should be noted in detail the repayment orders granted at the Court but not yet advised as presented at the treasury. At the end of the month a third statement will be furnished by the subordinate Courts to the District Judge, giving particulars of deposits of more than Rs. 5 each received but not repaid during the month. This statement will be an extract from the register of deposit receipts, Form No. 4. The same remarks apply to a District Magistrate. The dates of despatch from the subordinate Court and of receipt by the District Court will be noted on these statements.

Action of District Judge or Magistrate on advice lists received from subordinate Courts.

21. On receipt of the advice lists furnished to him by the subordinate Courts, the District Judge or Magistrate will compare them with the corresponding statements supplied to him by treasury officers under paragraph 16, and take measures at once for the reconcilement of any discrepancy that may be noticed. He will then post the figures of the daily statement of Deposits Received and Paid into a Judge's register (Form No. 9) as described in the following paragraph. The figures in the daily detailed statement of Deposits Repaid (Form No. 5) will be posted against the corresponding entries in the Judge's Register of Deposits Received (Form No. 9). These postings will bear initials of the District Judge, in the same manner as repayments authorized by himself. They will also at the same time be copied into his register of deposit repayments, Form No. 5, paragraph 19. The figures in the subordinate Courts' monthly detailed statement of deposits received will be entered by the District Judge in his own Register of Deposits Received, and will be numbered in continuation of his

own series, their original numbers being also noted below the district numbers, for future reference. The same remarks apply to a District Magistrate.

District Judge's or Magistrate's daily register of subordinate Courts' deposits.

22. This register will be in Form No. 9, and will be written up daily from the statement (Form No. 8) of their daily receipts and payments furnished to the District Judge and District Magistrate by the Courts subordinate to him. It will be in two parts, one part relating to deposits exceeding in amount Rs. 5 each, and the other to deposits of Rs. 5 and under. Separate portions of the register for the month will be allotted to each subordinate Court. Thus for each subordinate Court a number of pages according to the probable work will be assigned in the leaves devoted to the particular month. The entries in respect of each subordinate Court will thus come continuously and in chronological order. The register will be totalled monthly. The accuracy of the register will be proved in the following manner, which will readily be understood by a reference to the form of the advice list No. 8, on which the register No. 9 is based. To prove the portion of the register No. 9 relating to deposits of more than Rs. 5, deduct the total of the column headed "repaid on account of current month" from the total of the column headed "total amount received," and the balance ought to agree exactly with the total at foot of register of outstanding deposits of over Rs. 5 furnished at the end of the month under paragraph 20 by the Court to which the figures relate. To prove the portion of the register relating to deposits of Rs. 5 and less, compare the balance on the last day of the official year as entered in it, with the list of unpaid deposits to be transferred to credit of Government which subordinate Courts will furnish annually to the District Judge and Magistrate under paragraph 27. In this portion of the register a column has been provided for a daily balance, which will be stuck by adding together the preceding day's balance and receipts, and deducting the payments. The object of the daily balance is to afford the District Judge or Magistrate a ready means of controlling subordinate Courts in the receipt and payment of small deposits, as any excess of payments over receipts will be at once detected. It is also provided as a check upon the postings themselves, for when the monthly totals are made, it will be seen at once whether they are correct, if the difference between them added to or deducted from (as the case may be) the

balance at end of the preceding month, agrees with the last balance.

Monthly register of deposit receipts for Accountant General (Judges and Magistrates).

23. On the 5th of each month an extract register of deposit receipts will be prepared by the Judge or Magistrate in the form (No. 14), and forwarded to the treasury officer for submission with his cash account to the Accountant General. This extract register will be a copy of the entries made during the month in his register, Form No. 4, and will contain all such items of more than Rs. 5 each as were deposited in his own Court, and in Courts subordinate to him, and remained unpaid on the last day of the month. At the foot of this register, deposits received and repaid during the month and deposits received for sums of Rs. 5 each and less will be shown in totals without details. This extract register will be despatched punctually on the 5th of the month.

Monthly plus and minus memorandum for Accountant General (Judges and Magistrates).

24. At the same time a *plus* and *minus* memorandum, showing the total amount of deposits received and repaid during the month, with the balances on the first and last day of the month, will be prepared and entered in the following form at foot of the extract register of deposit receipts. This memorandum will comprise the figures of the Judge's own plus and minus memorandum as well as those of the memoranda furnished to him by his subordinate Courts.

	Deposits received before 1875-76.	Deposits received in 1875-76 and subsequently.	TOTAL.
	Rs.	Rs.	Rs.
Balance of last month			
Deposits of more than Rs. 5 each received and not paid			
Deposits of more than Rs. 5 each received and repaid during the month (enter total without details) ...			
Deposits received for Rs. 5 each and below that sum			
TOTAL ...			
Deposits repaid as per register (see next para.)			
Deposits received and repaid during the month as above			
Deposits of Rs. 5 and below that sum repaid			
Balance ..			

25. A monthly extract from his register of deposit repayments (Form No. 5) of sums above Rs. 5, will be forwarded in the same form by the Judge or Magistrate on the last day of each month to the treasury officer for submission with his lists of payments to the Accountant General. The District Judge or Magistrate will include in this extract the statement of repayments on account of deposits of previous months furnished to him by subordinate Courts, under paragraph 20, but instead of the number noted against them by those Courts, he will enter the numbers given to the items in his own register (see above, paragraph 21). All repayments of the current month's deposits, whether made at the sudder or subdivisional treasury, as well as repayments, on account of deposits of Rs. 5 and less, will be shown in totals without details. Further, separate registers are required for repayments on account of deposits received before 1st April 1875, and on and after that date, the Comptroller General having directed that distinct accounts shall be kept of these two classes of deposits. These extracts will be despatched punctually on the above dates, and at foot of the repayment register should be noted the repayment orders issued but not yet presented, the amount being deducted from the total of the register. If paid subsequently, the amount will be added to the total of the register for the month in which the payment occurs.

Monthly Register of deposit repayments for Accountant General through Treasury Officer (Judge and Magistrate).

26. An Annual Account Particulars will be prepared by each judicial officer in the Form No. 14, with the alterations noted below, of deposits of more than Rs. 5 each remaining unpaid over the last account year but one. It will show the balance remaining at credit of each deposit, and will be submitted to the Accountant General by the District Judge or Magistrate by the end of April in each year, a copy being retained in the Court or office concerned. After comparison of the items in this account with the corresponding balances in the original receipt register (Form No. 4), the last-named document will be laid aside, and future repayments recorded only on the Account Particulars. When two or more years shall have passed, and exhausted the space provided in the Account Particulars for record of repayments, any outstanding balances that may remain will be credited to Government in accordance with the following paragraph. The Account Particulars of subordinate Courts will be prepared by those Courts, and will be submitted to the District Judge, who, after comparison with his own registers, will embody

Annual Account Particulars of deposits of more than Rs. 5 each (All Courts).

them in his Account Particulars for the Accountant General. The changes necessary to fit Form No. 14 for use as an Account Particulars are as follows :—

Account particulars of deposits received by the of in 187 -7 . *still outstanding on* 1*st April* 187 .

In column 5, for *amount* substitute *balance* of *each deposit.*

In column 6, for *in the year* of *receipt* substitute *in the second year after receipt;* for *in the following year* substitute *in the third year after receipt.*

In the last column, for *transferred to account particulars* substitute *lapsed and credited to Government.*

Annual settlement of unpaid deposits. (All Courts)

27. On the last day of each official year, all deposits or balances of deposits of more than Rs. 5 and of more than three years' standing, will be written off to credit of Government. The same course will be followed in regard to deposits, or unpaid balances of deposits, not exceeding Rs. 5 in amount, which have been unclaimed for more than 12 months. For instance, on 31st March 1876, the unpaid balance of deposits of the first class received in 1872-73, and of the second class up to 1874-75, will be written off to credit of Government. These writes-off will be made on lists in Form No. 15 to be compiled from the Account Particulars (see paragraph 26), and to be furnished to the Accountant General. The list of deposits of more than Rs. 5 received in his own and subordinate Courts, and of deposits not exceeding that amount received by himself, will be prepared by the District Judge or Magistrate from his own register (Form No. 4). The list of deposits not exceeding Rs. 5 received in subordinate Courts will be prepared by those Courts from their registers, Form No. 4, and will be submitted to the District Judge with a foot-note in the following form :—

Balance of deposits of more than 12 months' standing as above	Rs.
Add balance of deposits received during the 12 months just over	"
Grand Total outstanding ...	Rs.

The District Judge or Magistrate will test this list by comparison of the grand total shown therein with the balance of the running account prescribed above in paragraph 22. If they agree, he will endorse it with the certificate "examined and found correct," and forward it to the Accountant General. If they do not agree, he will at once ascertain the cause of discrepancy.

At the close of the last month of each official year, the amount of unclaimed deposits so written off the registers will be deducted from the balance of deposits in the *plus* and *minus* memorandum, prescribed above in paragraph 24, but in a distinct entry to enable the Accountant General to verify it.

Refund of lapsed deposits. (All Courts.)

28. When the refund of a deposit thus written off is required by a person entitled to it, the District Judge or Magistrate will forward an application to the Accountant General in Form No. 16, a separate form being used for each application. The Accountant General's letter of authority when received will be noted against the items in the Account Particulars (paragraph 26) to obviate a second application, and then passed for payment at the treasury as prescribed in the form. No other record need be kept of these refunds. Applications for refund from subordinate Courts will be submitted through the District Judge or Magistrate. The Accountant General's authorities for refund, if not paid within twelve months from date of receipt, must be returned to that officer.

Importance of effecting prompt adjustment of Civil Suit Deposits.

29. To secure ample and methodical arrangements for bringing payer and payee into efficient and ready communication is an important part of a Court's administrative duties. In so far as concerns the accounts system, it is invariably necessary to trace each item of refund under the Court's orders back to its corresponding item of receipt ; in other words, to connect each item of a Court's debit in the treasury with the corresponding item of credit, however far in time the two may be separated from each other. Accordingly, the Court must take care to furnish itself and the treasury with the necessary particulars for this purpose.

Court's discretionary control in this respect over payer and payee.

30. With regard to what has just been said about bringing payer and payee under process at law into prompt communication with each other, it is true that all adjustments of money claim under decree or under suit have to be effected through the Court and in no other way. But it is competent and it is often desirable for a Court to require of a judgment-debtor or his vakil that when he pays in money he shall have given reasonable notice beforehand to the opposing vakil. A Court should discourage attempts by a judgment-creditor to take the opponent's vakil by surprise and force him unnecessarily to take the trouble of going to the treasury and the loss from not hearing speedily of the money being available for him. For this entails needless hardship on the party

adjudged to be entitled to the money, and besides it delays the adjustment of the account and so adds to the labor of all concerned, the Court, the Treasury, and the Accountant General. On the other hand, any mere vexatiousness on the part of a payee in delaying unreasonably to receive payment, whether as in part or as in full discharge of claim, should also be discouraged, for this also adds unnecessarily to the number of unadjusted items on the treasury's and Court's books.

Fines realised orrefunded. (All Courts.)

31. A register of fines realised will be kept in Form No. 6, and will be written up from the chalans as they are received each day. Subordinate Courts will send a copy of this register daily to the District Judge or Magistrate for incorporation in his general fine statement to be furnished to the Accountant General through the local treasury officer. Fines will be credited to Government as soon as realised, and will under no circumstances be held in deposit. Refunds of fines will be made on a special order prepared in Form No. 17, and not in the form of payment order prescribed above in paragraph 11. These special orders will be entered in the register of payment orders. The precautions prescribed above in paragraph 12 in regard to repayment of deposits, will also be observed in ordering refunds of fines, and the refund should always be noted under the initials of the officer ordering payment, against the corresponding credit entry in the fine register.

(1) Register of Stamp Penalties; (2) Unclaimed Property; and (3) Miscellaneous Judicial Receipts.

32. Ordinarily one register with separate columns will suffice for dealing with receipts under this head. It will be kept in Form No. 7. All receipts under these heads are to be realised by the Court concerned and by it to be forwarded to the treasury by means of the Pass-Book.

To be credited to Government.

33. At the treasury, receipts under any of these heads of account will be at once credited to Government. They are not to be retained intermediately in deposit either at the Court or at the treasury. Any refunds will be made only at the treasury, and in ordering such refunds the precautions prescribed in paragraph 31 will be observed. The reason for this difference in treatment as between these heads and civil suit deposits is, that in the latter case there are a payer and payee both interested in effecting the adjustment, whereas in the former case it is only Government that is interested. Receipts coming on this register will be

taken in at the Court by chalan and will be forwarded to the treasury also by chalan, both in Form No. 11. It is not necessary, however, to open for these a separate register of chalans. It will suffice if transactions, where not numerous, are at once brought on the register in Form No. 7.

Stamp Penalties.

34. With regard to cash receipts under Stamp Penalties, attention should be given to Sections 20, 21, and the other Sections in Chap. III of the General Stamp Act, XVIII of 1869. The prescribed form for certificates as to refund is entered in Form No. 17.

Unclaimed and Intestate Property.

35. With regard to the head Unclaimed or intestate property, it will be seen from the form that the Register No. 7 deals only with cash receipts under this head that have remained in deposit for one year. A register for the articles themselves before sale will be found in Form No. 18. Under the head Miscellaneous will be comprised all receipts not falling within any of the other principal heads of receipts, *e. g.*, forfeiture of earnest-money, &c., sale-proceeds of old records or furniture, &c.

Miscellaneous Receipts.

Cash-books subsidiary to General Cash-book.

36. It will have been seen from the headings given in the prescribed form of the General Cash-Book, that the present set of rules contemplates certain subsidiary cash-books. The precise forms for these subsidiary cash-books will be left to the different Courts according to their various requirements. But each Court is hereby directed to report to its superior authority the precise forms which it may adopt. And no Court is to permit any subsidiary cash-book whose contents are not day by day transferred into the general cash-book. It is desirable here to prescribe specifically as binding on all Courts a subsidiary cash-book dealing with WITNESSES' EXPENSES AND PRISONERS' DIET-MONEY.

Subsidiary Cash-book or diet-money.

37. Each Court will require its nazir to keep one in such form as the Court, according to its requirements, may prescribe, a SUBSIDIARY CASH-BOOK FOR DIET-MONEY AND OTHER PEREMPTORY TRANSACTIONS PRIOR TO JUDGMENT OR EXECUTION. In this book the nazir will keep a detailed account of all the sums which he receives and disburses on account of witnesses' expenses and prisoners' diet. He will close and balance this account daily. The opening and closing balances, as also the total receipts and total payments on this account for the day, will be posted daily into the Court's general cash-book (Form No. 1). The entries in the subsidiary cash-book relating to diet-money will be daily examined and initialed

by the presiding officer of the Court. The balances of the nazir's account in respect of diet-money will be incorporated day by day with that of the general cash-book; and these will come under daily review, together with the rest of the Court's balance. To prevent unduly retarded accumulations under this head, the presiding officer of the Court will transfer to deposits such portions of the balance as he may consider advisable. Amounts so transferred, if subsequently required, will be withdrawn from deposits in the manner described above, and credited in the subsidiary cash-book. Should such sums remain in deposits for three years they will be carried to credit of Government under para. 27 relating to lapsed deposits.

Courts at a distance from the sudder and sub-divisional treasuries.

38. Small Cause Court Judges, Moonsiffs, and other officers who hold their Courts at a distance from the sudder station, or the head-quarters of a sub-division, will be guided by the above rules, with the following exceptions. The remittances to the treasury cannot be made daily, but they will be made as often as practicable, and not less than once a month. In making these remittances the police rules as to escort with the money will be duly observed. Care will also be taken that the entire cash balance on the last day of each month, less the amount of permanent advance and of diet-money in hand, is punctually paid into the treasury, as otherwise the monthly accounts of the Court and the treasury will not agree. The cash balance retained under this rule on other than the last day of the month must never be allowed to exceed Rs. 500.

Moonsiff's transactions during temporary closing of sub-treasury.

39. During the absence on tour of sub-divisional officers, and the consequent closing of their treasuries, Moonsiffs must be guided by the preceding rule for officers at stations where there are no treasuries, making remittances of surplus cash, if necessary, to the district treasury. They will take advantage of the periodical returns of the sub-divisional officers to head-quarters, to reduce the cash balances in their hands as much as possible, having due regard to their probable requirements.

Accountant and cashier to be distinct officers. (All Courts.)

40. In carrying out the above rules care will be taken by all judicial officers that in respect of cash transactions in the Court distinct officers be employed as accountant and cashier. In other words, the same officer should not keep the registers of chalans and payment orders, deposit registers, &c., and also receive

and pay money and write the rough cash-book. In receiving money the ordinary procedure will be for the payer to take the chalan to the accountant, or accounts mohurer, who will enter it in the register of chalans, and return it to the payer with instructions to carry it to the cashier or nazir, who will receive the money and enter it in his rough cash-book. Similarly, in paying money the accountant will prepare the payment order, and after posting it in his register of payment orders, and register of deposits repaid, will carry all these to the judicial officer, who will examine and sign them as described in paragraph 13. The payment order will then be returned to the payee, with instructions to carry it to the cashier or nazir, if it is to be paid in Court. In carrying out this rule as also rules 2 and 12, it should be made clear and placed on record how far the sheristadar is responsible in these matters.

Daily verification of accounts. (All Courts.)

41. The accounts and registers in Forms 1 to 7, together with the rough cash-book mentioned in paragraph 40, will be compared daily by the Judge or other presiding officer of the Court, and this rule must on no account be neglected, as it is essential to the integrity of the transactions and the correctness of the books. The notes at foot of the forms indicate how the verification will be made.

Permanent advance.

42. With regard to the permanent advance, special orders issue on this subject for the various Courts. No further notice is called for here, except to observe that the permanent advance is to be accounted for in the cash-book, Form No. 1, according to the spaces provided. It will be remembered that the permanent advance is to be reserved strictly for the purposes for which it was prescribed. For example, refunds of civil suit deposits are on no account to be adjusted through the permanent advance.

LIST OF FORMS.

No.		Page.
1.	Cash-book, paragraphs 2 and 4	22—23
2.	Register of chalans issued, paragraphs 2, 5, and 7	24
3.	„ of payment orders issued, paragraphs 2, 12, and 13 ...	25
4.	„ of deposit receipts, paragraphs 2, 17, 18, 23, and 26 ...	26
5.	„ of deposit repayments, paragraphs 2, 17, 19, and 25 ...	27
6.	„ of fines and forfeitures, paragraphs 2 and 31, ...	28
7.	„ of stamp penalties „ of sheriff's fees „ of intestate property Miscellaneous register } Paragraphs 2, 32, 33, 34 and 35	29
8.	Subordinate Courts' advice lists for District Judges, paragraphs 2 and 20	30
9.	Register kept by District Judges of deposits received and repaid by subordinate Courts, paragraphs 2 and 22 ...	31
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11.	Chalan, paragraphs 5 and 33	33
12.	Payment orders, paragraphs 11, 12, and 13	34
13.	Treasury officer's advice list, paragraph 16	35
14.	Extract of deposit register of receipts for Accountant General, paragraph 23	36
15.	List A of deposits of more than three years' standing, paragraph 27	37
16.	Application for refund of lapsed deposits, paragraph 28 ...	*ib.*
17.	Voucher for refund of fines, paragraph 31	38
18.	Register of unclaimed property, paragraph 35	39

N. B.—These forms may be obtained from the Superintendent of Stationery, Calcutta; indents to be prepared in Accountant General's Form IA.

Form

REGISTERED No. 171 A. G. B. (Referred to

Dr. *CASH BOOK of the* _____ *Court of* _____

From whom received	On what account.	Amount.			Initials of presiding officer of Court.
Daily balance ...	Permanent Advance as per separate account				
	Undistributed salaries and contingencies				
	Diet-money and other peremptory cash transactions previous to decrees				
From Treasury Officer ...	Amount of establishment bill for ..				
Ditto ditto	Amount of contingent bill for .				
From the public ...	Amount of deposits received in Court, as per Chalan register of this day*				
From the public ...	Diet money and other peremptory cash transactions previous to decrees, as per detailed account of nazir or sub-nazir				
	TOTAL Rs. ...				

* This amount should be compared daily with the column in the register of chalans headed "Amount received in Court."

No. 1.

in paras. 2 and 4.)

*for the*_____*day of the Month of*_____187 . *Cr.*

To whom paid.	On what account.	Amount.	Initials of presiding officer of Court.
Establishment ...	Their salaries for as per Pay Abstract ...		
(Enter name) ...	For (enter) as per Register of Contingent charges ...		
Public ...	Refund of deposits, &c., as per Register of Payment Orders (B)		
Public ...	Diet money and other peremptory cash transactions previous to decrees, as per detailed account of nazir or sub-nazir		
Officer in charge of Treasury ...	Cash remittance for the day to Treasury		
	TOTAL PAYMENTS		
Daily balance ...	Permanent advance as per separate account ...		
	Undistributed salaries and contingencies		
	Diet-money and other peremptory cash transactions previous to decree		
	TOTAL Rs. ...		

(B.) This amount should be compared daily with the column in the Register of Payment Orders headed "Amount paid in Court."

Form No. 2.

REGISTERED No. 172 A. G. B.

(Referred to in paras. 2, 5, and 7.)

*Register of CHALANS for Civil Suit Deposits issued by the*_____ *of*_____ *in the Month of*_____ 187 .

| Date. | Consecutive No. of Chalans. | From whom received. | On what account. (particulars) | INITIALS. | | |

Form No. 3.

REGISTERED No. 174 A. G. B.

(Referred to in paras. 2, 12 and 13.)

Register of PAYMENT ORDERS issued by the _____ *of* _____ *in the Month of* _____ 187 .

Date.	Consecutive No. of Payment Orders.	To whom paid.	On what account (particulars)	INITIALS.				Remarks.
				Amount cashed in Court (A).	Initials of judicial officer.	Amount cashed in Treasury.	Date of payment by Collector.	

(A.) This column should be daily totalled and compared with the figures in the creditor side of the Cash Book.

Form No. 4.

REGISTERED No. 46 A. G. B.

(Referred to in paras. 2, 17, 18, 23 and 26.)

FOR USE IN LOCAL OFFICES ONLY.

Court's daily Register of JUDICIAL DEPOSITS RECEIVED at or advised to the Treasury of _____ *in the Month of* _____ 187 .

| Date of Receipt. | No of Deposit. | No of Chalan | From whom received | Nature of Deposit. | Amount of each Deposit. | Initials of Court. | Monthly total. | Details of Repayment | | |

Form No. 5.

REGISTERED No. 49 A. G. B. (Referred to in paras. 2, 17, 19 and 25.)

Court's Daily Register of JUDICIAL DEPOSITS REPAID at the Treasury of _____ *or repaid at the Court and advised to the Treasury during the month of* _____ 187

DETAILS OF DEPOSIT.			DATES AS TO PRESENT REPAYMENT		No of repayment voucher	To whom repaid	Whether paid in cash or by transfer	Amount repaid on account of deposits exceeding Rs. 5 each	Amount repaid on account of deposits of Rs 5 and less	INITIALS OF		REMARKS.
Date of receipt.	Number as per register of receipts.	Amount, or balance, of deposit.	Date of granting payment order as per Court's register.	Date of cashing payment order as per Treasury Advice List.						Accountant.	Court.	

N. B—Each entry in this register should be compared with the corresponding entry in the Register of Payment Orders, and at the end of the month the total of the two money columns *plus* refunds on account of fines and miscellaneous receipts, should be proved with the monthly total of the Register of Payment Orders (Form No 3).

Form No. 6.

REGISTERED No. 50 A. G. B.

(Referred to in paras. 2 and 31.)

*Register of FINES realised in the Court of the*_____*of*_____

*during the Month of*_____ 187 .

No. of each Case.	Date of Order.	Name of Offender.	Nature of Offence.	No. of Chalan and date of realisation. A		Date of remittance to Treasury.	Amount.			REMARKS.

N. B.—This form should also be used for Stamp Fines and Penalties.

(A.) The column marked A should be compared daily with the corresponding entries in the Register of Chalans, and the monthly total should also be checked as stated in the foot-note in Form No. 4.

Form No. 7.

REGISTERED No. 198 A. G. B.

(Referred to in paras. 2, 32, 33, 34 and 35)

Register of MISCELLANEOUS RECEIPTS in the _____ *Court of the* _____ *during the month of* _____ 187 .

Date of the month	From whom received	No of Chalan.	DETAILED HEADS.																										
			Intestate Property																		Miscellaneous items			Total amount realised daily A			Date of Remittance into the Treasury.
			Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P	Rs	A		Rs	A	P	Rs	A	P	

N B—This register should be compared daily with the corresponding entries in the Register of Chalans, and the monthly total should also be checked as stated in the foot-note of Form No. 4.

REGISTERED No. 34 A. G. B.

Form No. 8.

(Referred to in paras. 2 and 20.)

SUBORDINATE COURT'S DAILY ADVICE LIST of sums received and paid under the orders of the Court of_____ on the _____ day of_____ 187 , being the date of actual receipt or actual disbursement at the Court or at the Treasury.

Receipts.				Payments.			
Judicial Deposits exceeding Rs. 5 each ...				Repayment of deposits exceeding Rs. 5 each received in previous months, as per detailed register attached (Form No. 5) ...			
Judicial Deposits of Rs. 5 and under ...				Repayment of Deposits exceeding Rs. 5 each received in current month			
Fines and Forfeitures ...				Repayment of deposits of Rs. 5 and under ...			
Stamp Fines and Penalties							
Ameens' Fees ...							
Sheriffs' Fees ...							
Registration Fees ...							
Intestate Property ...							
Miscellaneous items ...							

Certified that this Statement has been examined with the Cash Book and Register of Chalans and Payment Orders, and is correct.

Certified also that my register of deposits of Rs. 5 and under are written up to date and are in order.

Moonsiff or Sub-Judge.

To

THE DISTRICT JUDGE OF

REGISTERED No. 39 A. G. B.

Form No. 9.

(Referred to in paras. 2 and 22)

District Judge's Daily Register of Deposits advised as having been received and repaid under orders of the Subordinate Courts.

Date of cash transaction as advised	Deposits exceeding in amount Rs 5 each.				Deposits of Rs 5 and under.		
	Total amount received.	Repaid on account of previous months	Repaid on account of current month A	Total amount repaid.	Amount received.	Amount repaid.	Daily Balance. B

N. B—The column marked A should be proved monthly by comparing the difference between it and the column "total amount received," with the register of outstanding deposits mentioned in paragraph 20 The column marked B should be tested by comparing the balance on the last day of each official year with the list of unpaid deposits mentioned in paragraph 26.

Form No. 10.

REGISTERED No. 175 A. G. B. (Referred to in Paras. 2, 10 and 15).

PASS-BOOK.

The Court of _____ *in account current with the Treasury of* _____

Dr. *(Payments and remittances from Court).* *(Receipts into Court).* *Cr.*

Date of Payment.	Court's No. of Payment order.	Court's particulars of each payment to public, or of remmittance at the day's close to the Treasury.	Head of account under which to be scheduled at Treasury.	Amount.			Signature or initials of Treasury Officer.
		TOTAL ..					
		Total for the day as per receipts' side					

Date of receipt.	Court's No. of Claim	Court's Particulars of Receipt.	Head of account under which to be scheduled at Treasury.	Amount.			Signature or Initials of Treasury Officer.
		TOTAL					
		Total for the day as per payments' side					

REGISTERED No. 149 A. G. B.

Court fee Stamp on one of the duplicates.

Form No. 11.

(Referred to in paras. 5 and 33.)

CHALAN.

Part I.—To be filled in at Court by the Payer.

Name of person or persons tendering the money.	Name of person or persons to whose credit the amount is to be placed in the Court's books.	Date of judicial decree or order (if any) under which the amount is tendered.	Amount tendered.	REMARKS (if any).

*Date*_____187 . *Signature of the Payer.*

Part II.—To be filled in by the Court or under its orders.

Registered number as per Court's Chalan Register (Form No. 2).

Registered date as per ditto ditto.

Account to be credited, whether Civil Suit deposits, fines and forfeitures, Ameen's fees, Sheriff's fees, Registration fees, Stamp fines and penalties, or Miscellaneous receipts ...

Whether to be received in Court or at the Treasury ...

COURT'S ORDER.—Please receive and credit as above.

(*Signature of Court's Accountant*). (*Signature of Court*).

Part III.—To be filled in at Court by Nazir or at Treasury by Treasury Officer.

Received Notes* ...				* Enter here Nos. of the Notes.
Received Silver and Copper ...				
RECEIVED TOTAL RS. ...				

Nazir of Court or Cashier of the Treasury.

Accountant of the Treasury.

† Examined and Entered in books of the Treasury on the_____

† *Signature of Treasury Officer.*

† To be filled in only when presented at Treasury.

NOTE.—This form is furnished in duplicate free of cost.

REGISTERED No. 44 A. G. B.

Court fee stamp for application.

From No. 12.

[Referred to in paras. 11, 12 and 13]

PAYMENT ORDER.

Part I—Application for payment. [*To be filled in by the applicant.*]

Name of Applicant, &c.	Date and purport of the Court's decree.	Names of the two parties in the case.	Amount to be paid.

Date _____ *Signature of Applicant.*

Part II—To be filled in by the Court or under its orders.

1. Serial number of this application ; also date of filing.
2. Court's Chalan number and Chalan date of the original deposit from which the payment is sought. As per Court's Register of Deposits received, Form No. 4.
3. Treasury number and date of the original deposit. As per Court's Register of Deposits received, Form No. 4.
4. Amount in deposit. As per ditto.
5. At whose credit in deposit. As per ditto.
6. Whether to be paid in Court or at Treasury.
7. Under what head of account to be entered at Treasury, *i. e.*, whether Judicial Deposits, Fine Refunds, &c.
8. COURT'S ORDER FOR PAYMENT.

Please pay as above to _____ or order Rupees*

_____ _____

Signature of Court's Accountant. *Signature of Court.*

Payee is hereby to take notice that after tender and payment on this order the Treasury Officer will admit no further responsibility. It is the duty of the payee to see to the proper custody of this document up to encashment.

Part III—To be filled in at Treasury (*or at Court if payable there*).

RECEIVED Contents, Rupees

Stamp of one anna on one of the forms, if for Rs. 20 or over.

_____

Payee's Signature.

_____

Signature of Disbursing Cashier.

The _____

Exd. and Entd. _____ Acct.

NOTE.—This form is furnished in duplicate free of cost.

* Words and figures.

Form No. 13.

REGISTERED No. 173 A. G. B. (Referred to in paragraph 16.)

Daily Advice List of Receipts and Payments at the Treasury at _____ *on the requisition of the* _____ *of* _____ *on the* _____ *day of* _____ 187 .

Court's No. of Chalan.	Court's date of Chalan.	Detailed Heads of Receipts.															Total Receipts.			Court's number of the payment order.	Court's date of payment order.	Detailed Heads of Payments.												Miscellaneous refunds.	Total Payments.		
		Civil Suit deposits.																				Repayment of Civil Suit deposits.			Refund of Stamp penalties.			Refund of unclaimed property.			Refund of Sheriff's fees.					
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.			Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.
Total receipts from parties on Chalans.																				Total Payments from Treasury on Payment Orders.																	
Total receipts from Court as per Pass-Book.																				Total payments by Court as per Pass-Book.																	
GRAND TOTAL ...																				GRAND TOTAL ...																	

Form No. 14.

REGISTERED No. 48 A. G. B. (Referred to in para. 23.)

Extract Register of Receipts of _____ *Deposits at the* _____ *Treasury in the Month of* _____

Date.	No. of each deposit.	From whom received*	Nature of each deposit.	Amount of each deposit.	Details of Repayments (*To be posted in the Accountant General's Office*). In the year of receipt. First quarter.	Amount.	Second quarter.	Amount.	Third quarter.	Amount.	Fourth quarter.	Amount.	In the following year. First quarter.	Amount.	Second quarter.	Amount.	Third quarter.	Amount.	Fourth quarter.	Amount.	Total repayments.	Balance of each deposit transferred to account particulars.
			Brought forward																			
					April		July		Oct.		Jan.		April		July		Oct.		Jan.			
					May		Aug.		Nov.		Feb.		May		Aug.		Nov.		Feb.			
					June		Sept.		Dec.		Mar.		June		Sept.		Dec.		Mar.			
					April		July		Oct.		Jan.		April		July		Oct.		Jan.			
					May		Aug.		Nov.		Feb.		May		Aug.		Nov.		Feb.			
					June		Sept.		Dec.		Mar.		June		Sept.		Dec.		Mar.			
			Carried forward																			

* The name of the person *from* whom, not that of the officer *through* whom, the deposit is received must be given.

Form No. 15.

REGISTERED No. 51 A. G. B.

(Referred to in para. 27.)

*List A of Deposits of*_____*to be transferred to credit of Government, under Orders, Financial Department, No.* 1506, *dated* 31*st March* 1865.

Year.	No.	Amount.				Year.	No.	Amount.			

Form No. 16.

REGISTERED No. 52 A. G. B. (Referred to in para. 28.)

No.

From

The of

To

The Accountant General of

*Dated the*_____187 .

SIR,

I have the honor to report that claims have been preferred to the Deposits of more than three years' standing, as detailed in the margin, aggregating Rupees_____

2. I have satisfied myself of the validity of the claims, and, with reference to the Orders of the Government of India of the 31st March 1865, request your authority for the repayment.

I have the honor to be,

SIR,

Your most obedient Servant,

Judge.

REGISTERED No. 103 A G. B.

No.

Form No. 17.

(Referred to in para. 31.)

DISTRICT OF

REFUNDS OF FINES.

VOUCHER No. OF LIST OF PAYMENTS FOR 187 .

HEAD OF SERVICE CHARGEABLE.

3—REFUNDS AND DRAWBACKS
Miscellaneous Refunds—Law and Justice Fees, Fines, &c.

Name of Offenders	Amount of fines realised.	Date on which remitted to Treasury and shown in the Fine Statement	Name of Payee.	Amount to be refunded.	Authority for refund.
					As per annexed copy of Order of_____ Court.
			TOTAL RUPEES ..		

*The*_____187 .

CLAIMANT'S

Stamp, if required.

SIGNATURE.

Passed for Payment. This order of refund has been registered, and previous order for refund of the same sum has not been issued.

Magistrate or other Officer.

Pay Rupees Net

_____187 .

*Exd.*_____*Acctt.*

Officer in charge of Treasury.

Form No. 18.

(Referred to in para. 35.)

Not registered among A. G. B. forms.

*REGISTER of INTESTATE PROPERTY received in custody by the Nazir of the District Court of*_____

Consecutive number.	Name, village caste, and presumed age of the deceased.	Date of death.	Date on which the property was received.	Particulars of property and estimated value of the same.		Cash.	Date on which the cash received with property is credited in General Cash Account, with page thereof.		Date of proclamation.	Amount of proceeds realised by the sale of goods, or of money recovered on bonds or rents or other income.			Date on which the proceeds of the sale of money recovered on bonds were credited in General Cash Account, with page thereof.		Total of columns 7 and 11	Charge to be deducted.			Balance how disposed of, being amount of column 13, less column 16.				Date of final disposal, page of General Cash-Book.	
										Description of goods.	Value realized.					Detail.	Amount.	Total.	Particulars.	Property and value paid to heirs or other persons.	Paid into the Public Treasury.	Total.		
1	2	3	4	5	6	7	8		9	10	11		12		13	14	15	16	17	18	19	20	21	
					Rs. A. P.	Rs. A. P.	D.	P.			Rs. A. P.		D.	P.	Rs. A. P.		Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	D.	P.